

SENATE BILL 494

Q3

11r2193
CF HB 461

By: **Senator Edwards**

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Teachers at State and Local Correctional Facilities for**
3 **Adults and Juveniles**

4 FOR the purpose of altering a credit against the State income tax for certain tuition
5 costs of certain teachers to include teachers at a State or local correctional
6 facility for adults or juveniles; providing that a teacher at a State or local
7 correctional facility who is reimbursed by the State or a county for the tuition
8 may not claim the credit for the amount of tuition that is reimbursed; providing
9 for the application of this Act; and generally relating to a State income tax
10 credit for certain tuition paid by a teacher at a State or local correctional facility
11 for adults or juveniles.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – General
14 Section 10–717
15 Annotated Code of Maryland
16 (2010 Replacement Volume)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article – Tax – General**

20 10–717.

21 (a) An individual who is a classroom teacher **OR A TEACHER AT A STATE**
22 **OR LOCAL CORRECTIONAL FACILITY FOR ADULTS OR JUVENILES** holding a
23 standard professional certificate or an advanced professional certificate may claim a
24 credit against the State income tax for up to \$1,500 of tuition paid by the individual
25 during the taxable year for graduate level courses required to maintain certification if
26 the individual:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) successfully completes the courses with a grade of B or better;

2 (2) is employed by a county board of education **OR A STATE OR**
3 **LOCAL CORRECTIONAL FACILITY FOR ADULTS OR JUVENILES;**

4 (3) teaches in a public school **OR AT A STATE OR LOCAL**
5 **CORRECTIONAL FACILITY FOR ADULTS OR JUVENILES** and receives a satisfactory
6 performance evaluation for that teaching; and

7 (4) has not been reimbursed by the **STATE OR A** county for the tuition
8 paid.

9 (b) (1) If a county **OR THE STATE OR LOCAL CORRECTIONAL FACILITY**
10 **FOR ADULTS OR JUVENILES** partially reimburses an individual for tuition paid, the
11 individual may claim a tax credit allowed under this section for the balance of the
12 tuition not paid by the county **OR THE STATE.**

13 (2) The credit allowed under this section may not exceed the State
14 income tax for that taxable year, calculated before the application of the credits
15 allowed under this section and §§ 10-701 and 10-701.1 of this subtitle but after the
16 application of the other credits allowable under this subtitle.

17 (3) The unused amount of the credit for any taxable year may not be
18 carried over to any other taxable year.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,
21 2010.